"बिजनेस पोस्ट के अन्तर्गत डाक शुक्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई, दिनांक 30-05-2001."



पंजीयन क्रमांक ''छत्तीसगढ़/दुर्ग/09/2013-2015.''

छत्तीसगढ़ राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 313]

रायपुर, मंगलवार, दिनांक 25 जुलाई 2017 --- श्रावण 5, शक 1939

विधि और विधायी कार्य विभाग मंत्रालय, महानदी भवन, नया रायपुर

रायपुर, दिनांक 25 जुलाई 2017

क्रमांक 6981/डी. 146/21-अ/प्रा./छ. ग./17.— भारत सरकार, विधि और न्याय मंत्रालय, विधायी विभाग के पत्र क्रमांक 2(10)/17-Leg.I / नई दिल्ली, दिनांक 08-07-2017 के अनुसरण में दि इन्टीग्रेटेड गुङ्स एंड सर्विसेस टेक्स (ऍक्स्टेन्शन टु जम्मू एंड काश्मीर) आर्डिनेंस, 2017 (4 सन् 2017) एतद्द्वारा सर्वसाधारण की जानकारी हेतु पुन: प्रकाशित की जाती है.

> छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार, व्ही. के. होता, अतिरिक्त सचिव.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 8th July, 2017/Ashadha 17, 1939 (Saka).

THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ORDINANCE, 2017 No. 4 of 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

WHEREAS the Integrated Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

AND WHEREAS the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

AND WHEREAS Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir;

AND WHEREAS the State of Jammu and Kashmir has proposed to implement the integrated goods and services tax in the said State with effect from the 8th day of July, 2017;

AND WHEREAS the provisions of the Integrated Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action:

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

- 1. (1) This Ordinance may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017.
 - (2) It shall come into force at once.

Extension and amendment of Integrated Goods and Services Tax Act, 2017.

- 2. (1) The Integrated Goods and Services Tax Act, 2017 13 (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.
- (2) With effect from the date of commencement of this Ordinance, in the principal Act, in section 1, in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted.

PRANAB MUKHERJEE,

President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.